



# Punjab Government Gazette

## EXTRAORDINARY

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(BHADRA 3, 1945 SAKA)

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**PART III**

**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
( EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 23rd August, 2023

**No. S.O. 65/P.A.5/2017/S.128/2023.**— In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.7/P.A.5/2017/S.128/2018, dated the 7th February, 2018, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 7th February, 2018, namely:—

**AMENDMENT**

In the said notification, in the sixth proviso, for the figures, letters and words "30th day of June, 2022", the figures, letters and words "28th day of July, 2022" shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 5th Day of July, 2022.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
( EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 23rd August, 2023

**No. S.O. 66/P.A.5/2017/S.128/2023.**— In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.7/P.A.5/2017/S.128/2018, dated the 7th February, 2018, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 7th February, 2018, namely:—

**AMENDMENT**

In the said notification, after the sixth proviso, the following proviso shall be inserted, namely: —

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.”.

2. This notification shall be deemed to have come into force on and with effect from the 31st day of March, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**( EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 23rd August, 2023

**No. S.O. 67/P.A.5/2017/S.148/2023.**—In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) , and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to notify that the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before the 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely:—

(a) the registered person may apply for revocation of cancellation of such registration upto the 30th day of June, 2023;

(b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;

(c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.

Explanation: For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under section 107 of the said Act has been rejected on the ground of failure to adhere to the time limit specified under sub-section (1) of section 30 of the said Act.

2. This notification shall be deemed to have come into force on and with effect from the 31st day of March, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
( EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 23rd August, 2023

**No. S.O. 68/P.A.5/2017/S.148/2023.**— In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to notify that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

(i) the registered persons shall furnish the said return on or before the 30th day of June 2023;

(ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act, irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

2. This notification shall be deemed to have come into force on and with effect from the **31st day of March, 2023.**

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
( EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 23rd August, 2023

**No. S.O. 69/P.A.5/2017/S.128/2023.**— In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to waive the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act for the financial year 2022-23 onwards, which is in excess of amount as specified in Column (3) of the Table below, for the classes of registered persons mentioned in the corresponding entry in Column (2) of the Table below, who fails to furnish the return by the due date, namely:—

**Table**

<b>Serial Number</b>	<b>Class of registered persons</b>	<b>Amount</b>
(1)	(2)	(3)
1.	Registered persons having an aggregate turnover of up to five crore rupees in the relevant financial year.	Twenty-five rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State.
2.	Registered persons having an aggregate turnover of more than five crores rupees and up to twenty crore rupees in the relevant financial year.	Fifty rupees per day, subject to a maximum of an amount calculated at 0.02 per cent. of turnover in the State.

Provided that for the registered persons who fail to furnish the return under section 44 of the said Act by the due date for any of the financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22, but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023, the total amount of late fee under section 47 of the said Act payable in respect of the



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said return, shall stand waived which is in excess of ten thousand rupees.

2. This notification shall be deemed to have come into effect from the **31st day of March, 2023.**

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

*2911/8-2023/Pb. Govt. Press, S.A.S. Nagar*

**PART III**

**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
( EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 23rd August, 2023

**No. S.O. 70/P.A.5/2017/S.128/2023.-** In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to waive the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in **FORM GSTR-10** by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.

2. This notification shall be deemed to have come into effect from the 31st Day of March, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
( EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 23rd August, 2023

**No. S.O. 71/P.A.5/2017/S. 168A/2023.**— In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) and in partial modification of the notifications of the Government of Punjab, Department of Excise and Taxation, No. S.O. 41/ P.A.5/2017/S.168A/2017, dated the 22nd March, 2021, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 22nd March, 2021 and No. S.O. 77/P.A.5/2017/S.168A/2021, dated the 7th July, 2021, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 7th July, 2021 and No. S.O. 20/P.A.5/2017/S.168A/2023, dated the 6th February, 2023, published in the Punjab Government Gazette (Extraordinary), Part-III, dated, the 6th February, 2023 , the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to extend the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024; and
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

2. This notification shall be deemed to have come into force on and with effect from the 31st day of March, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
( EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 23rd August, 2023

**No. S.O. 72/PGSTR/R.48/2023.-** In exercise of the powers conferred by sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.19/PGSTR/R.48/2021, dated, the 28th January, 2021 published in the Punjab Government Gazette (Extraordinary), Part-III, dated, the 28th January, 2021, namely:-

**AMENDMENT**

In the said notification, in the first paragraph, with effect from the 1st day of August, 2023, for the words “ten crore rupees”, the words “five crore rupees” shall be substituted.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
( EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 23rd August, 2023

**No. G.S.R. 81/P.A.5/2017/S.164/Amd.(66)/2023.**—In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: —

**1. Short title and commencement.**— (1) These rules may be called the Punjab Goods and Services Tax (Seventh Amendment) Rules, 2023.

(2) They shall be deemed to have come into force from the 26th day of December, 2022.

**2. In the Punjab Goods and Services Tax Rules, 2017, in rule 8,-**

(i) for sub-rule (4A), the following sub-rule shall be substituted, namely:-

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier:

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by

biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant

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is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso.”;

(ii) in sub-rule (4B), for and words, “provisions of”, the words “proviso to”, shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 31st day of March, 2023.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

*2911/8-2023/Pb. Govt. Press, S.A.S. Nagar*